



# ANNUAL FINANCIAL REPORT SUMMARY

## Marshall County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2025

---

### SCOPE

We have audited the basic financial statements of Marshall County as of and for the year ended June 30, 2025.

[To see the full annual financial report click here.](#)

### RESULTS

Our report on Marshall County's financial statements is unmodified.

Our audit resulted in **three findings** and recommendations, which we have reviewed with Marshall County management. The detailed findings, recommendations, and management responses are included in the Single Audit section of this report.

### FINDINGS BY OFFICE

The following are summaries of the audit findings:

#### Offices of County Mayor and Director of Accounts and Budgets

- The General Fund required material audit adjustments for proper financial statement presentation.

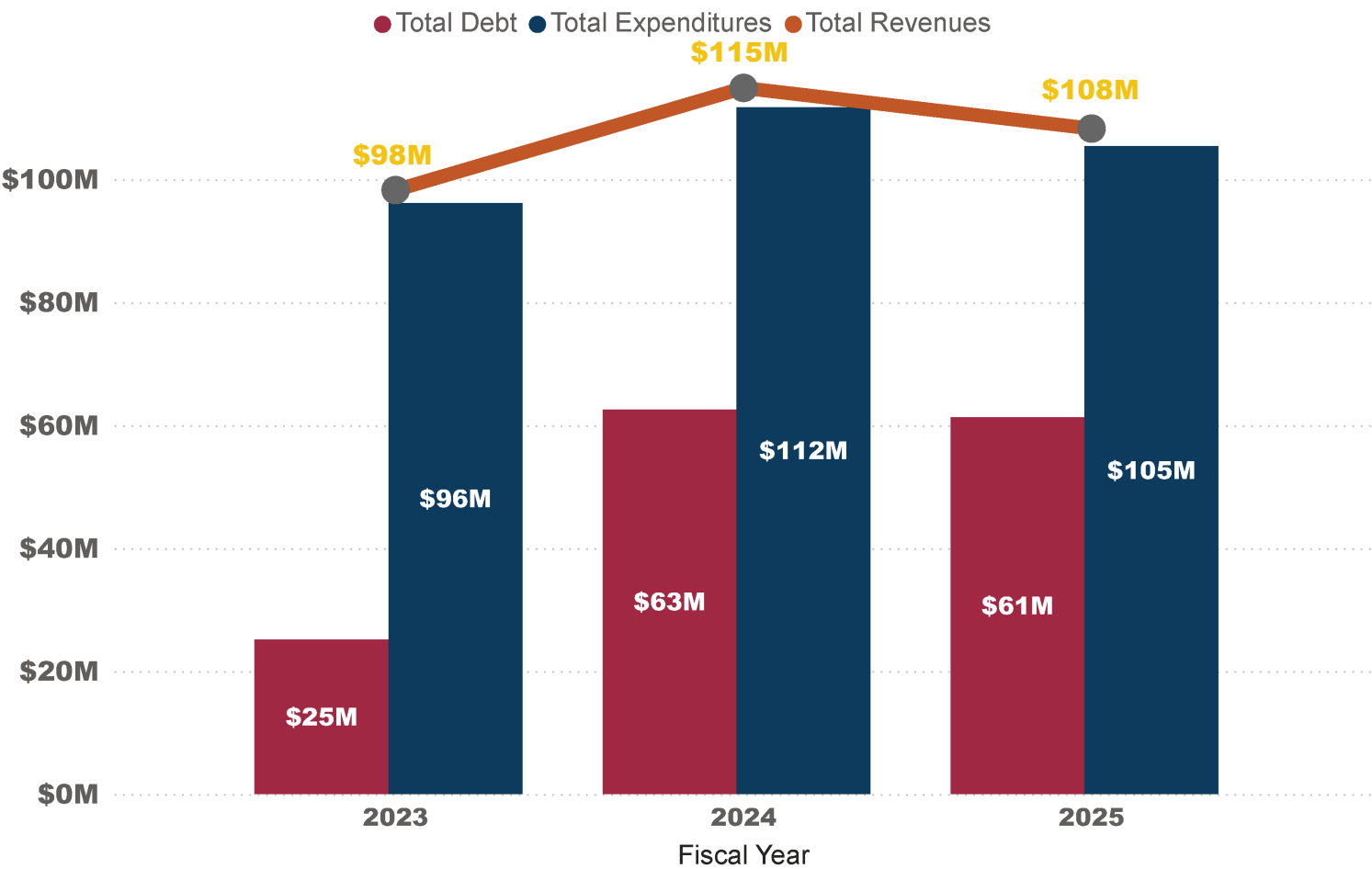
#### Office of Highway Superintendent

- The highway department did not implement adequate controls to protect its information resources.

#### Office of Director of Schools

- The office had deficiencies in budget operations.

DATA SNAPSHOT .....



MARSHALL COUNTY DEMOGRAPHICS • FY 2025 .....

**\$492**  
Avg. Debt per Capita

**1**  
Active Certified County  
Finance Officer

To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:  
<https://tncot.cc/tag>

